

Data Dictionary				
	Dataset Name	B-9.1, High Income Returns By Income Level And Average Tax Liability		
	Dataset Description	The dataset contains statistics for high income resident tax returns by income level and average tax rate. <u>Amounts are in thousands.</u> https://www.ftb.ca.gov/aboutftb/plans_reports.shtml , Annual Report, Table 9-1.1.		
	Data Source	Selected FTB tax statistics from California personal income tax forms.		
	Dataset Update Frequency	Annually		
Column Number	Data Field Name	Data Field Description	Data Field Type	API Field Name
1	ID	Row identifier.	Number	id
2	Taxable Year	Taxable year for which tax returns were filed in a number format that can be used to filter and sort, as well as display in charts.	Number	taxable_year
3	Year Time Date	Taxable year for which tax returns were filed in time and date format.	Time And Date	year_time_date
4	Category	The income category, adjusted gross income (AGI), AGI plus tax preference income, AGI less investment interest, and expanded income ⁴ .	Text	category
5	AGIC	Adjusted gross income classification (AGIC) is the category of taxpayers whose income falls within a specified CA adjusted gross income range.	Text	agic
6	Total Returns	The total number of taxable and non-taxable returns.	Number	total_returns
7	Non-Taxable Returns	The number of non-taxable returns.	Number	non-taxable_returns
8	Taxable Returns	The number of taxable returns.	Number	taxable_returns
9	Total Tax Liability	The total amount of tax California taxpayers are obligated to pay.	Number	total_tax_liability
10	Average Tax Rate Less Than 1.0%	Number of returns with tax liability for tax rate less than 1.0%.	Number	average_tax_rate_less_than_1.0%
11	Average Tax Rate 1.0% to 1.9%	Number of returns with tax liability for tax rate 1.0% to 1.9%.	Number	average_tax_rate_1.0_%_to_1.9%
12	Average Tax Rate 2.0% to 2.9%	Number of returns with tax liability for tax rate 2.0% to 2.9%.	Number	average_tax_rate_2.0_%_to_2.9%
13	Average Tax Rate 3.0% to 4.9%	Number of returns with tax liability for tax rate 3.0% to 4.9%.	Number	average_tax_rate_3.0_%_to_4.9%
14	Average Tax Rate 5.0% to 6.9%	Number of returns with tax liability for tax rate 5.0% to 6.9%.	Number	average_tax_rate_5.0_%_to_6.9%
15	Average Tax Rate 7.0% to 8.9%	Number of returns with tax liability for tax rate 7.0% to 8.9%.	Number	average_tax_rate_7.0_%_to_8.9%
16	Average Tax Rate 9.0% and Above	Number of returns with tax liability for tax rate 9.0% and above.	Number	average_tax_rate_9.0_%_and_above

Additional Details

1. Lower case "a" means the number cannot be disclosed due to state privacy rules, but is included in the total.
2. Due to tax law changes over time and variations in tax forms, some of the data may not be comparable.
Tax preference income is reported on Form FTB Schedule P and includes: excluded portion of capital gains, accelerated depreciation in excess of straight line, excess depletion, and several other statutory amounts.
3. other statutory amounts.
4. Expanded income is adjusted gross income plus tax preference income less investment expenses.